

Amber Enterprises India Limited
CIN: L28910PB1990PLC010265

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E: info@ambergroupindia.com
W: www.ambergroupindia.com

Registered Office: C-1, Phase II,
Focal Point, Rajpura, Patiala-140401,
Punjab, India

Corporate Office: Universal Trade Tower,
1st Floor, Sector 49, Sohna Road,
Gurgaon-122018, Haryana, India



Date: 16th May 2026

To
Secretary
Listing Department

To
Secretary
Listing Department

BSE Limited

Department of Corporate Services
Phiroze Jeejeebhoy Towers Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Ltd.

Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (E) Mumbai – 400 051

Scrip Code: 540902
ISIN: INE371P01015

Symbol: AMBER
ISIN: INE371P01015

Subject: Outcome of Board Meeting of the Company held on Friday, 15th May 2026 – Approval of Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31st March 2026

Dear Sir/Ma'am,

In continuation of our intimation dated 11th May 2026, we wish to inform the exchanges that the Board of Directors of the Company, at its meeting held on Friday, 15th May 2026, has, *inter alia*, considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended 31st March 2026.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("SEBI (LODR) Regulations"), we hereby submit the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended 31st March 2026, along with the Auditor's Report issued by the Statutory Auditor of the Company, M/s S.R. Batliboi & Co LLP. The aforesaid documents are enclosed herewith.

Further, pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, we hereby inform that the Statutory Auditors have issued a Modified Opinion on the Audited Consolidated Financial Results.

In this regard, the Statement on Impact of Audit Qualifications (for Modified Opinion), in the prescribed format, is enclosed herewith.

An extract of the aforementioned Audited Financial Results (Standalone and Consolidated) will be published in newspapers in accordance with the requirements of the SEBI (LODR) Regulations.

The meeting of the Board of Directors commenced at 12:30 P.M. IST and concluded at 11:55 P.M. IST.

The Audited Financial Results of the Company for the quarter and financial year ended 31st March 2026, shall also be made available on the Company's website at <https://www.ir.ambergroupindia.com/financial-information/#financial-results>.

We request you to kindly take the above on record and oblige.

Thanking You,
Yours faithfully,

For **Amber Enterprises India Limited**

(Konica Yaadav)
Company Secretary and Compliance Officer
Membership No. A30322



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Amber Enterprises India Limited
Report on the audit of the Standalone Financial Results**

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Amber Enterprises India Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness



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of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

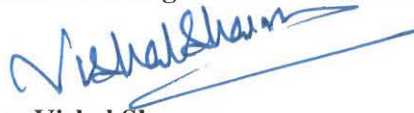
Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005



per Vishal Sharma

Partner

Membership No.: 096766



UDIN: 26096766UEYYSE4684

Place: Gurugram

Date: May 15, 2026

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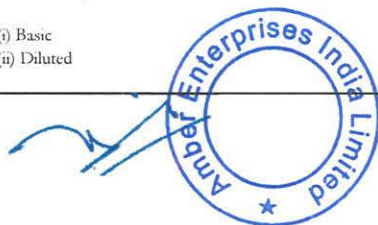
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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(Rs. in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Year ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		(Audited, as explained in note 22)	(Unaudited)	(Audited, as explained in note 22)	(Audited)	(Audited)
1	Income					
	Revenue from operations	2,88,972.85	1,88,307.99	2,67,945.66	7,96,695.29	6,74,396.58
	Other income	1,159.29	4,580.11	1,539.45	10,685.62	8,180.96
	Total income	2,90,132.14	1,92,888.10	2,69,485.11	8,07,380.91	6,82,577.54
2	Expenses					
	Cost of raw materials consumed	2,42,059.51	1,60,033.14	2,20,312.39	6,64,083.56	5,59,072.07
	Purchase of traded goods	10,052.49	6,359.81	11,185.82	27,086.48	27,941.78
	Changes in inventories of intermediate products (including manufactured components) and finished goods	(1,664.85)	(4,086.48)	(721.80)	(1,923.07)	(7,818.86)
	Employee benefits expense	5,051.00	3,633.49	3,874.36	16,428.77	13,973.44
	Finance costs	5,102.51	6,225.21	4,022.74	22,758.89	16,650.75
	Depreciation and amortisation expense	4,866.96	4,390.81	3,722.59	17,491.95	14,830.78
	Other expenses	13,717.83	10,095.14	14,130.72	41,608.46	38,327.22
	Total expense	2,79,185.45	1,86,651.12	2,56,526.82	7,87,535.04	6,62,977.18
3	Profit before exceptional items and tax	10,946.69	6,236.98	12,958.29	19,845.87	19,600.36
	Exceptional items (refer note 15 below)	-	(566.39)	-	(566.39)	-
4	Profit before tax	10,946.69	5,670.59	12,958.29	19,279.48	19,600.36
5	Tax expense					
	(i) Current tax	1,151.11	901.12	4,144.27	2,445.18	5,050.24
	(ii) Deferred tax charge	1,366.91	546.73	854.79	2,247.15	1,018.62
6	Profit for the period/year	8,428.67	4,222.74	7,959.23	14,587.15	13,531.50
7	Other comprehensive income/(loss)					
	(i) Items that will not be reclassified to profit or loss	303.33	(75.68)	68.26	76.27	(72.04)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(76.38)	19.05	(17.19)	(19.20)	18.14
	(iii) Items that will be reclassified to profit or loss	(0.01)	(144.04)	58.64	-	183.79
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	33.92	(13.81)	-	(43.28)
	Other comprehensive income/(loss) for the period/year, net of tax	226.94	(166.75)	95.90	57.07	86.61
8	Total comprehensive income for the period/year, net of tax	8,655.61	4,055.99	8,055.13	14,644.22	13,618.11
9	Paid-up equity share capital (face value of Rs. 10 each)	3,519.17	3,517.20	3,382.35	3,519.17	3,382.35
10	Other equity				3,02,629.69	1,85,790.75
11	Earnings per share (face value of Rs. 10 each) (not annualised)					
	(i) Basic	23.95	12.01	23.53	41.45	40.01
	(ii) Diluted	23.86	11.94	23.40	41.28	39.83



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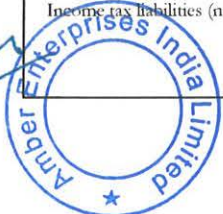
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STATEMENT OF AUDITED STANDALONE OF ASSETS AND LIABILITIES AS AT 31 MARCH 2026

(Rs. in lakh)

Particulars	As at	As at
	31 March 2026	31 March 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	1,55,848.88	1,31,838.90
Capital work-in-progress	19,552.36	1,429.89
Goodwill	1,236.35	1,236.35
Other intangible assets	16,374.52	16,708.21
Right-of-use assets	37,010.47	13,084.54
Intangible assets under development	6,425.16	2,527.92
Financial assets		
(i) Investments	83,426.46	83,069.25
(ii) Loans	47,808.17	8,843.71
(iii) Other financial assets	57,127.36	21,059.63
Income tax assets (net)	54.28	588.80
Other non-current assets	7,159.02	5,460.88
Total non-current assets	4,32,023.03	2,85,848.08
Current assets		
Inventories	1,60,160.54	1,19,272.87
Financial assets		
(i) Investments	-	11,616.67
(ii) Trade receivables	1,40,236.06	1,19,028.89
(iii) Cash and cash equivalents	7,663.27	16,969.76
(iv) Other bank balances	15,174.70	51,286.94
(v) Loans	340.27	93.10
(vi) Other financial assets	54,324.18	14,213.61
Other current assets	21,763.91	10,002.01
Total current assets	3,99,662.93	3,42,483.85
TOTAL ASSETS	8,31,685.96	6,28,331.93
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,519.17	3,382.35
Other equity	3,02,629.69	1,85,790.75
Total equity	3,06,148.86	1,89,173.10
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	51,543.90	70,647.98
(ii) Lease liabilities	28,683.22	6,521.43
(iii) Other financial liabilities	6,976.22	2,000.66
Provisions	1,517.51	947.62
Government grants	38.76	65.75
Deferred tax liabilities (net)	9,645.71	8,273.61
Total non-current liabilities	98,405.32	88,457.05
Current liabilities		
Financial liabilities		
(i) Borrowings	1,10,325.74	71,871.96
(ii) Lease liabilities	2,348.21	1,298.58
(iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	3,754.97	1,689.82
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,15,135.94	1,89,880.27
(iv) Other financial liabilities	92,109.60	76,196.10
Other current liabilities	2,843.69	8,856.83
Provisions	536.43	606.35
Government grants	26.99	26.99
Income tax liabilities (net)	50.21	274.88
Total current liabilities	4,27,131.78	3,50,701.78
Total liabilities	5,25,537.10	4,39,158.83
TOTAL EQUITY AND LIABILITIES	8,31,685.96	6,28,331.93



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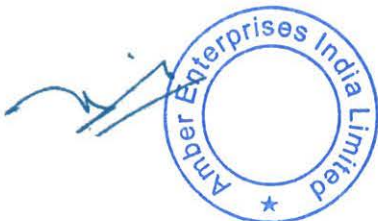
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STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. in lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. Cash flows from operating activities		
Profit before tax	19,279.48	19,600.36
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	17,491.95	14,830.78
Advances and other balances written off	1.31	348.22
Bad debts	134.59	166.74
Government grant income	(5,941.21)	(4,988.97)
Interest income	(9,772.44)	(5,411.37)
Loss on disposal of property, plant and equipment (net)	202.68	192.12
Fair value (gain)/loss on financial instruments	(278.92)	1,321.52
Unrealised foreign exchange loss (gain) (net)	(2,406.44)	(1,070.79)
Impairment of trade receivables	25.00	-
Impairment loss on property, plant and equipment	486.55	656.21
Reversal of impairment of trade receivables	(41.62)	(136.46)
Shared based payment expenses	497.43	734.94
Liabilities no longer required written back	(34.24)	-
Loss on settlement of deferred consideration	-	34.38
Loss on account of unapproved product development	-	116.48
Finance costs	22,758.89	16,650.75
Working capital adjustments:		
(Increase) in trade receivables	(21,325.14)	(4,099.26)
(Increase) in inventories	(40,887.67)	(62,049.09)
(Increase) in non-financial assets	(12,114.30)	(3,623.49)
Decrease in financial assets	3,453.49	2,636.62
Increase in trade payables	24,701.71	74,296.66
Increase in provisions	576.24	167.40
(Decrease) in non-financial liabilities	(6,040.14)	(1,178.99)
Increase in financial liabilities	10,974.90	4,663.19
Cash generated from operations	1,742.10	53,857.95
Income tax paid (net)	(3,029.58)	(2,823.42)
Net cash flows from operating activities	(1,287.48)	51,034.53
	A	
B. Cash flows from investing activities		
Purchase of property, plant and equipment, capital work in progress, intangible assets and intangible assets under development	(51,507.54)	(21,151.77)
Proceeds from sale of property, plant and equipment	439.28	1,260.38
Payment for acquisition of additional stake in subsidiary	-	(10,185.91)
Loans to related parties	(1,30,902.66)	(33,515.00)
Repayments of loans from related parties	91,995.00	33,174.00
Investments made in perpetual debt instruments	-	(11,593.88)
Sale of perpetual debt instruments	11,500.00	10,000.00
Share application paid for allotment of Right shares issued by subsidiary	(29,602.71)	-
Investment made in equity instruments (joint venture)	-	(3,500.00)
Movement in bank deposits (net)	(5,044.07)	(24,583.36)
Interest received on loans and from investment in optional fully convertible debentures of related parties	2,199.01	1,506.59
Interest received on perpetual debt instruments	670.45	1,469.45
Interest received on bank deposits	5,289.56	2,452.97
Net cash flows used in investing activities	(1,04,963.68)	(54,666.53)
	B	
C. Cash flows from financing activities		
Proceeds from short term borrowings (net)	39,076.16	7,681.02
Proceeds from long term borrowings	12,500.00	31,500.00
Repayment of long term borrowings	(32,226.43)	(12,699.61)
Proceeds from issue of equity shares on exercise of employee stock option plan (ESOPs)	2,941.10	3,530.67
Proceeds from issue of equity shares on qualified institutional placement (QIP), net off issue expenses	98,676.74	-
Payment of principal portion of lease liabilities	(1,107.43)	(727.50)
Payment of interest portion of lease liabilities	(1,487.51)	(617.10)
Finance costs paid	(21,427.96)	(15,978.13)
Net cash flows from financing activities	96,944.67	12,689.35
	C	



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STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. in Lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
D Net (decrease)/increase in cash and cash equivalent (A+B+C)	(9,306.49)	9,057.35
E Cash and cash equivalents at the beginning of the year	16,969.76	7,912.41
Cash and cash equivalents at the end of the year (D+E)	<u>7,663.27</u>	<u>16,969.76</u>

Cash and cash equivalents includes:

Balances with banks:

- in current and cash credit accounts

- deposits with original maturity of less than three months

Cash in hand

Cash and cash equivalents

6,438.51

3,462.93

1,222.91

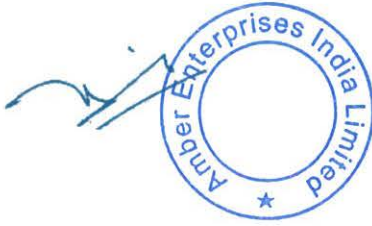
13,506.59

1.85

0.24

7,663.27

16,969.76



Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Amber Enterprises India Limited
Report on the audit of the Consolidated Financial Results**

Qualified Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Amber Enterprises India Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its joint ventures for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Except for the possible effects of the matter described in the "Basis for Qualified Opinion" paragraph below, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial results/financial information of the subsidiaries and joint ventures, the Statement:

- i. includes the results of the following entities

S. No.	Company Name	Nature
1	Amber Enterprises India Limited	Holding Company
2	Sidwal Refrigeration Industries Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
3	IL JIN Electronics (India) Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
4	PICL (India) Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
5	Pravartaka Tooling Services Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
6	AmberPR Technoplast India Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
7	Appserve Appliance Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
8	Amber Enterprises U.S.A Inc. (Subsidiary of Amber Enterprises India Limited)	Subsidiary



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S. No.	Company Name	Nature
9	Ascent Circuits Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
10	AT Railway Sub systems Private Limited (Subsidiary of Sidwal Refrigeration Industries Private Limited)	Step-down Subsidiary
11	Ascent-K Circuit Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
12	ILJIN Holding Ltd (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
13	Power-One Micro Systems Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
14	Shogini Technoarts Pvt Ltd (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
15	Unitronics (1989) (R"G) Ltd. (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
16	Stelltek Technologies Private Limited (Joint venture/Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary (w.e.f. February 15, 2026) Step-down Joint Venture (till February 14, 2026)
17	Amber Resojet Private Limited (Joint venture of Amber Enterprises India Limited)	Joint Venture
18	Shivaliks Mercantile Limited (Joint venture of Sidwal Refrigeration Industries Private Limited)	Step-down Joint Venture (till March 30, 2026)
19	Titagarh Firema SpA (Associate of Shivaliks Mercantile Limited)	Associate of Step-down Joint Venture
20	Yujin Machinery India Private Limited (Joint venture of AT Railway Sub systems Private Limited)	Step-down Joint Venture

- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.



S.R. BATLIBOI & Co. LLP

Chartered Accountants

Basis for Qualified Opinion

The accompanying Statement includes unaudited financial results/statements and other unaudited financial information in respect of one subsidiary, whose financial results/statements and other financial information reflect total assets of INR 173.30 lakhs as at March 31, 2026, and total revenues of INR 93.19 lakhs and INR 478.11 lakhs, total net profit after tax of INR 5.33 lakhs and INR 31.21 lakhs and total comprehensive income of INR 12.87 lakhs and INR 45.07 lakhs, for the quarter and the year ended on that date respectively and net cash inflows of INR 34.39 lakhs for the year ended March 31, 2026, whose financial results/statements and other financial information have not been audited by any auditor. The Statement also includes one joint venture (including its associate), whose financial results/statements includes the Group's share of net loss of INR 6,402.32 lakhs and INR 8,193.50 lakhs and Group's share of total comprehensive loss of INR 6,402.32 lakhs and INR 8,193.50 lakhs for the quarter and for the year ended March 31, 2026 respectively (gross of provisions already considered earlier), as considered in the Statement whose financial results/statements and other financial information have not been audited by its auditor.

These unaudited financial results/statements and other unaudited financial information have been approved and furnished to us by the Management. Accordingly, we are unable to comment on the financial impact, if any, on the Statement, had the same been subjected to audit.

Our review report for the quarter ended December 31, 2025 was modified in connection with the above matter relating to unreviewed / unaudited subsidiary and joint venture.

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its joint ventures in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our qualified opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its joint ventures in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.



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In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint ventures are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its joint ventures of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors



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remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable (also refer "Basis for Qualified Opinion" paragraph).

Other Matter

- a. The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:
- five step down subsidiaries, whose financial results/statements include total assets of INR 1,11,602.81 lakhs as at March 31, 2026, total revenues of INR 13,998.84 lakhs and INR 24,106.60 lakhs, total net profit after tax of INR 899.01 lakhs and INR 1,611.36 lakhs, total comprehensive income of INR 954.27 lakhs and INR 1,551.88 lakhs, for the quarter and the year ended on that date respectively, and net cash inflow of INR 6,954.15 lakhs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.
 - one joint venture and one step down joint venture, whose financial results/statements include Group's share of net loss of INR 297.76 lakhs and INR 810.55 lakhs and Group's share of total comprehensive loss of INR 297.76 lakhs and INR 810.55 for the quarter and for the year ended March 31, 2026 respectively, as considered in the Statement whose financial results/financial statements, other financial information have been audited by their respective independent auditors.

The independent auditor's report on the financial statements/financial results/financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Certain of these subsidiaries are located outside India whose financial results/financial statements and other financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results / financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.



S.R. BATLIBOI & Co. LLP

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Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The accompanying Statement includes audited financial results/statements and other financial information as tabulated below for the quarter ended March 31, 2025 and year ended on that date in respect of Ascent Circuits Private Limited, as considered in the Statement, which have been audited by other auditor. Such other auditor of Ascent Circuits Private Limited issued an unmodified opinion vide their audit report dated May 16, 2025 on such financial results/statements and other financial information.

The report of such auditor on the audited financial results/statement and other financial information mentioned above have been furnished to us by the management, and our opinion on the audited consolidated financial results/statements, insofar as it relates to the amounts and disclosures included in respect of the Ascent Circuits Private Limited, is based solely on the report of such auditor. Our opinion is not modified in respect of the above matter.

INR in lakhs

Particulars	Quarter ended March 31, 2025	Year ended March 31, 2025
Revenue from operations	8,639.55	32,516.58
Profit after tax	1,076.74	4,553.72
Total comprehensive income	1,060.03	4,525.85
Total assets	34,100.82	34,100.82

- b. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. Batliboi & Co.

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005


per Vishal Sharma

Partner

Membership No.: 096766

UDIN: 26096766HXWQAX2091



Place: Gurugram

Date: May 15, 2026

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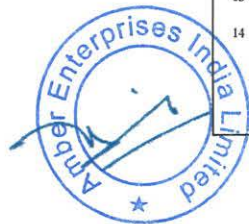
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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(Rs. in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Year ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		(Audited, as explained in note 22)	(Unaudited)	(Audited, as explained in note 22)	(Audited)	(Audited)
1	Income					
	Revenue from operations	4,14,751.99	2,94,281.66	3,75,369.69	12,18,647.66	9,97,301.57
	Other income	2,009.43	5,476.38	1,908.91	12,016.04	7,356.69
	Total income	4,16,761.42	2,99,758.04	3,77,278.60	12,30,663.70	10,04,658.26
2	Expenses					
	Cost of raw materials consumed	3,26,647.58	2,37,410.93	2,98,226.09	9,64,192.35	7,81,897.20
	Purchase of traded goods	12,643.39	7,544.57	16,499.70	37,821.66	49,624.11
	Changes in inventories of intermediate products (including manufactured components) and finished goods	(2,451.09)	(8,683.81)	(1,605.07)	(7,233.69)	(12,965.60)
	Employee benefits expense	15,574.76	12,302.48	9,231.71	45,927.61	32,459.24
	Finance costs	6,474.63	7,935.14	5,458.80	28,439.38	20,872.78
	Depreciation and amortisation expense	9,929.81	9,122.77	5,797.62	32,255.67	22,830.78
	Other expenses	26,513.89	21,097.26	23,541.15	82,707.61	69,945.60
	Total expense	3,95,332.97	2,86,729.34	3,57,150.00	11,84,110.59	9,64,664.11
3	Profit before share of (loss) of a joint venture and tax	21,428.45	13,028.70	20,128.60	46,553.11	39,994.15
	Share of (loss) of a joint venture, net of tax (refer note 16 below)	(6,700.10)	(864.18)	(1,270.09)	(9,004.06)	(2,997.78)
	Exceptional items (refer note 15 and 16 below)	6,402.33	(10,309.77)	-	(3,907.44)	-
4	Profit before tax	21,130.68	1,854.75	18,858.51	33,641.61	36,996.37
5	Tax expense					
	(i) Current tax	4,860.17	3,051.02	5,834.97	11,172.46	9,897.99
	(ii) Adjustment of tax related to earlier periods [pursuant to business combination, refer note (8) below]	138.91	-	-	123.02	(25.65)
	(iii) Deferred tax (credit)/charge	(64.15)	(262.45)	1,181.19	(299.20)	2,008.89
6	Profit/(loss) for the period/year	16,195.75	(933.82)	14,842.35	22,645.33	25,115.14
7	Other comprehensive income					
	(i) Items that will not be reclassified to profit or loss	481.29	(13.05)	63.26	234.63	(108.97)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(127.05)	17.19	(15.39)	(50.12)	27.37
	(iii) Items that will be reclassified to profit or loss	(67.34)	1,241.45	59.65	1,322.68	186.41
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	33.92	(13.81)	-	(43.28)
	Other comprehensive income for the period/year, net of tax	286.90	1,279.51	93.71	1,507.19	61.53
8	Total comprehensive income for the period/year, net of tax	16,482.65	345.69	14,936.06	24,152.52	25,176.67
9	Profit/(loss) attributable to:					
	(i) Equity holders of the holding company	13,387.80	(2,724.20)	11,607.12	17,764.71	24,355.80
	(ii) Non-controlling interests	2,807.95	1,790.38	235.23	4,880.62	759.34
10	Other comprehensive income/(loss) attributable to:					
	(i) Equity holders of the holding company	283.42	881.95	95.72	1,108.07	64.31
	(ii) Non-controlling interests	3.48	397.56	(2.01)	399.12	(2.78)
11	Total comprehensive income/(loss) attributable to:					
	(i) Equity holders of the holding company	13,671.22	(1,842.25)	11,702.84	18,872.78	24,420.11
	(ii) Non-controlling interests	2,811.43	2,187.94	233.22	5,279.74	756.56
12	Paid-up equity share capital (face value of Rs. 10 each)	3,519.17	3,517.20	3,382.35	3,519.17	3,382.35
13	Other equity				4,33,692.53	2,25,196.99
14	Earnings per share (face value of Rs. 10 each) (not annualised)					
	(i) Basic	38.04	(7.75)	34.32	50.48	72.01
	(ii) Diluted	37.89	(7.71)	34.12	50.28	71.67



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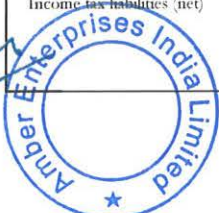
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STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 31 MARCH 2026

(Rs. in lakh)

Particulars	As at	As at
	31 March 2026	31 March 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,67,977.34	2,08,244.18
Investment property	-	1,575.46
Capital work-in-progress	50,030.75	11,513.57
Goodwill	1,67,805.73	36,086.55
Right-of-use assets	50,234.89	18,578.88
Other intangible assets	77,255.13	39,498.50
Intangible assets under development	24,607.21	8,256.28
Investment accounted for using equity method	3,221.16	11,533.22
Financial assets		
(i) Investments	513.24	342.34
(ii) Loans	3,713.35	3,282.42
(iii) Other financial assets	61,714.34	23,087.38
Deferred tax assets (net)	748.05	159.53
Income tax assets (net)	3,234.31	1,765.31
Other non-current assets	20,663.75	14,090.14
Total non-current assets	7,31,719.25	3,78,013.76
Current assets		
Inventories	2,45,202.17	1,65,506.91
Financial assets		
(i) Investments	49.86	11,697.71
(ii) Trade receivables	2,24,627.27	1,75,008.64
(iii) Cash and cash equivalents	23,137.66	21,280.07
(iv) Other bank balances	23,417.59	51,396.52
(v) Loans	576.15	273.02
(vi) Other financial assets	95,905.93	25,142.79
Other current assets	32,051.70	14,490.38
Total current assets	6,44,968.33	4,64,796.04
TOTAL ASSETS	13,76,687.58	8,42,809.80
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,519.17	3,382.35
Other equity	4,33,692.53	2,25,196.99
Equity attributable to equity holders of holding company	4,37,211.70	2,28,579.34
Non-controlling interests	1,42,950.17	2,452.47
Total Equity	5,80,161.87	2,31,031.81
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	86,081.70	95,915.53
(ii) Lease liabilities	35,067.80	9,691.46
(iii) Other financial liabilities	69,937.63	30,268.96
Provisions	4,732.69	2,349.80
Government grants	219.58	264.22
Deferred tax liabilities (net)	29,989.52	17,653.08
Other non-current liabilities	367.24	-
Total non-current liabilities	2,26,396.16	1,56,143.05
Current liabilities		
Financial liabilities		
(i) Borrowings	1,44,513.26	98,085.82
(ii) Lease liabilities	4,495.89	2,188.31
(iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	7,615.70	4,556.21
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,76,237.14	2,43,213.72
(iv) Other financial liabilities	1,23,075.43	91,472.30
Other current liabilities	8,522.69	14,304.03
Provisions	3,188.93	1,009.27
Government grants	47.12	46.92
Income tax liabilities (net)	2,433.39	758.36
Total current liabilities	5,70,129.55	4,55,634.94
Total liabilities	7,96,525.71	6,11,777.99
TOTAL EQUITY AND LIABILITIES	13,76,687.58	8,42,809.80



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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. in lakhs)

Particular	For the year ended 31 March 2026	For the year ended 31 March 2025
A. Cash flows from operating activities		
Profit before tax	33,641.61	36,996.37
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	32,255.67	22,830.78
Advances and other balances written off	6.52	355.78
Bad debts	234.02	350.31
Fair value (gain)/loss on financial instruments	(789.04)	1,433.96
Provision for warranty	582.06	529.86
Liabilities no longer required written back	(43.59)	(125.75)
Government grant income	(8,456.52)	(6,189.73)
Interest income	(9,451.74)	(4,919.33)
Loss on disposal of property, plant and equipment (net)	171.88	108.16
Loss on account of unapproved product development	75.61	168.30
Impairment of other financial assets	28.46	-
Impairment loss on property, plant and equipment	486.55	656.21
Impairment of trade receivables	561.24	136.35
Reversal of impairment of trade receivables	(50.93)	(136.74)
Share based payment expenses	991.38	899.84
Loss on settlement of deferred consideration	-	34.38
Impairment of loans and advances through exceptional and extraordinary item	2,974.24	-
Share of loss of joint ventures, net of tax	9,004.06	2,997.78
Unrealised foreign exchange gain (net)	3,578.97	(1,533.53)
Finance costs	28,439.38	20,872.78
Working capital adjustments:		
(Increase) in trade receivables	(28,042.33)	(18,433.05)
(Increase) in inventories	(53,540.84)	(81,423.41)
(Increase) in non-financial assets	(15,545.31)	(5,144.26)
Decrease in financial assets	3,780.79	1,934.71
Increase in trade payables	18,711.47	72,361.54
Increase/(decrease) in provisions	1,642.26	(286.25)
(Decrease) in non-financial liabilities	(10,021.60)	(1,378.27)
Increase in financial liabilities	13,029.76	35,091.88
Cash generated from operations	24,254.03	78,188.67
Income tax paid (net)	(238.24)	(7,099.27)
Net cash flows from operating activities	24,015.79	71,089.40
B. Cash flows from investing activities		
Purchase of property, plant and equipment, capital work in progress, intangible assets and intangible assets under development	(1,29,481.82)	(57,479.11)
Proceeds from sale of property, plant and equipment	675.23	1,918.10
Investments made in perpetual debt instruments and equity instruments	195.14	(11,593.88)
Sale of perpetual debt instruments	11,500.00	10,000.00
Acquisition of subsidiary, net of cash acquired	(1,16,293.35)	-
Loans to related parties	(3,653.19)	(3,015.00)
Payment of remaining purchase consideration for acquisition of subsidiary	-	(1,500.00)
Investment made in equity instruments subsidiaries/(joint ventures)	(692.00)	(3,775.00)
Payment for acquisition of additional stake in subsidiary	(9,009.12)	(10,185.91)
Movement in bank deposits (net)	(67,680.00)	(24,202.26)
Interest received on perpetual debt instruments	679.09	1,469.45
Interest received on bank deposits	6,359.39	3,070.14
Net cash flows used in investing activities	(3,07,400.63)	(95,293.47)
C. Cash flows from financing activities		
Proceeds/(repayments) from short-term borrowings (net)	20,425.80	18,029.75
Proceeds from long-term borrowings	43,370.23	49,086.57
Repayment of long-term borrowings	(40,923.05)	(16,442.58)
Proceeds from issue of equity shares in subsidiary	2,526.21	-
Proceeds from issue of equity shares on exercise of employee stock option plan (ESOPs)	2,941.10	3,530.67
Proceeds from issue of equity shares on qualified institutional placement (QIP), net off issue expenses	98,676.74	-
Proceeds from issue of compulsory convertible preference shares (CCPS) in subsidiary	1,72,036.20	-
Payment of principal portion of lease liabilities	(2,353.11)	(1,279.78)
Payment of interest portion of lease liabilities	(2,068.46)	(926.43)
Finance costs paid	(26,370.92)	(19,703.88)
Net cash flows from financing activities	2,68,260.74	32,294.32
D Net (decrease)/increase in cash and cash equivalents (A+B+C)	(15,124.10)	8,090.25
E Cash and cash equivalents at the beginning of the year	21,280.07	13,187.20
F Net foreign exchange difference	1,322.68	2.62
G Effect of exchange rate changes on cash and cash equivalents	15,659.01	-
Cash and cash equivalents at the end of the year (D+E+F+G)	23,137.66	21,280.07

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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

Particular	<i>(Rs. in Lakhs)</i>	
	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash and cash equivalents includes:		
Balances with banks:		
- in current and cash credit accounts	14,787.85	7,747.43
- deposits with original maturity of less than three months	8,338.04	13,518.48
Cash in hand	11.77	14.16
Cash and cash equivalents	23,137.66	21,280.07

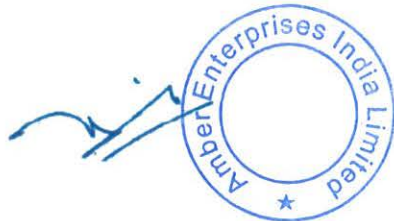


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CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026
(₹ in lakh)

Sl. no.	Particulars	Three months ended			Year ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		(Audited, as explained in note 22)	(Unaudited)	(Audited, as explained in note 22)	(Audited)	(Audited)
1	Segment Revenue					
	Consumer Durables Division	3,03,240.94	2,01,439.96	2,85,674.81	8,56,285.78	7,47,169.26
	Electronics Division	1,01,501.94	84,483.32	84,162.23	3,26,846.85	2,19,385.26
	Railway Sub-system & Defense Division	15,304.08	12,740.79	12,520.87	53,540.46	44,986.68
	Total	4,20,046.96	2,98,664.07	3,82,357.91	12,36,673.09	10,11,541.20
	Less: Inter Segment	(5,294.97)	(4,382.41)	(6,988.22)	(18,025.43)	(14,239.63)
	Revenue from operations	4,14,751.99	2,94,281.66	3,75,369.69	12,18,647.66	9,97,301.57
2	Segment Results (Profit before interest, depreciation and amortization and tax)					
	Consumer Durables Division	21,963.79	14,359.51	21,700.83	58,123.09	52,649.90
	Electronics Division	10,945.81	8,608.40	5,011.39	28,181.06	15,434.96
	Railway Sub-system & Defense Division	2,899.70	1,778.46	3,083.23	9,005.74	8,519.22
	Total	35,809.30	24,746.37	29,795.45	95,309.89	76,604.08
	Add: Inter Segment	83.30	(67.01)	222.94	213.51	1,093.23
	Total	35,892.60	24,679.36	30,018.39	95,523.40	77,697.31
	Add: Other Income	2,009.43	5,476.38	1,908.91	12,016.04	7,356.69
	Less: Other unallocable expenditure	(69.14)	(69.13)	(542.28)	(291.28)	(1,356.29)
	Total earning before interest, tax, depreciation and amortisation	37,832.89	30,086.61	31,385.02	1,07,248.16	83,697.71
	Less:					
	- Finance costs	6,474.63	7,935.14	5,458.80	28,439.38	20,872.78
	- Depreciation and amortisation expense	9,929.81	9,122.77	5,797.62	32,255.67	22,830.78
3	Profit before exceptional items and share of (loss) of joint ventures and tax	21,428.45	13,028.70	20,128.60	46,553.11	39,994.15
	Exceptional item					
	Consumer Durables Division	-	(696.56)	-	(696.56)	-
	Electronics Division	-	(154.53)	-	(154.53)	-
	Railway Sub-system & Defense Division (refer note 16)	6,402.33	(9,458.67)	-	(3,056.35)	-
4	Profit before share of (loss) of joint ventures and tax	27,830.78	2,718.94	20,128.60	42,645.67	39,994.15
	Share of (loss) of joint ventures, net of tax					
	Consumer Durables Division	(264.12)	(139.33)	(321.33)	(669.59)	(397.17)
	Electronics Division	-	-	-	-	-
	Railway Sub-system & Defense Division (refer note 16)	(6,435.98)	(724.86)	(948.76)	(8,334.47)	(2,600.61)
5	Profit before tax	21,130.68	1,854.75	18,858.51	33,641.61	36,996.37
6	Segment Assets					
	Consumer Durables Division	8,73,328.20	7,69,211.53	6,69,376.93	8,73,328.20	6,69,376.93
	Electronics Division	5,23,902.03	4,68,129.39	1,48,917.02	5,23,902.03	1,48,917.02
	Railway Sub-system & Defense Division	77,069.06	74,426.62	62,441.99	77,069.06	62,441.99
	Total	14,74,299.29	13,11,767.54	8,80,735.94	14,74,299.29	8,80,735.94
	Less: Inter Segment	(97,611.71)	(59,587.35)	(37,926.14)	(97,611.71)	(37,926.14)
	Total Segment Assets	13,76,687.58	12,52,180.19	8,42,809.80	13,76,687.58	8,42,809.80
7	Segment Liabilities					
	Consumer Durables Division	5,58,557.41	4,64,120.50	4,72,472.29	5,58,557.41	4,72,472.29
	Electronics Division	2,20,549.49	1,98,144.30	1,11,918.91	2,20,549.49	1,11,918.91
	Railway Sub-system & Defense Division	54,954.95	53,892.86	33,759.09	54,954.95	33,759.09
	Total	8,34,061.85	7,16,157.66	6,18,150.29	8,34,061.85	6,18,150.29
	Less: Inter Segment	(37,536.14)	(28,833.30)	(6,372.30)	(37,536.14)	(6,372.30)
	Total Segment Liabilities	7,96,525.71	6,87,324.36	6,11,777.99	7,96,525.71	6,11,777.99



Notes:

1. The consolidated financial results comprise the financial results of the Company and its subsidiaries (herein after referred to as "the Group") and its joint ventures as mentioned below:

Amber Enterprises India Limited (Holding Company)
Subsidiaries:
PICL (India) Private Limited (PICL)
Appserve Appliance Private Limited (Appserve)
IL JIN Electronics (India) Private Limited (IL JIN)
Sidwal Refrigeration Industries Private Limited (Sidwal)
Amber Enterprises U.S.A Inc. (Amber USA)
AmberPR Technoplast India Private Limited (AmberPR)
Pravartaka Tooling Services Private Limited (Pravartaka)
Step-down subsidiaries:
Ascent Circuits Private Limited (Ascent, subsidiary of IL JIN)
AT Railway Sub Systems Private Limited (AT Railway, subsidiary of Sidwal)
Ascent-K Circuit Private Limited (Ascent-K, subsidiary of IL JIN) (w.e.f. 7 April 2025)
Power-One Micro Systems Private Limited (Power-One, subsidiary of IL JIN) (w.e.f. 5 August 2025)
ILJIN Holding Ltd (ILJIN Holding, subsidiary of IL JIN) (w.e.f. 21 September 2025)
Unitronics (1989) (R"G) Ltd. (Unitronics, subsidiary of IL JIN Holding) (w.e.f. 9 October 2025)
Shogini Technoarts Pvt Ltd (Shogini, subsidiary of IL JIN) (w.e.f. 1 December 2025)
Stelltek Technologies Private Limited (Stelltek, subsidiary of IL JIN) (w.e.f. 15 February 2026)
Joint ventures:
Amber Resojet Private Limited (Resojet, joint venture of Holding Company) (w.e.f. 4 May 2024)
Stelltek Technologies Private Limited (Stelltek, joint venture of IL JIN) (till 14 February 2026)
Shivaliks Mercantile Limited (Shivaliks, joint venture of Sidwal) (till 30 March 2026)
Titagarh Firema SpA (Firema, Associate of Shivaliks)
Yujin Machinery India Private Limited (Yujin India, joint venture of AT Railway) (w.e.f. 20 August 2024)

2. The above audited standalone and consolidated financial results of the Company and the Group have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended).
3. The above audited standalone and consolidated financial results for the quarter and year ended on 31 March 2026 have been reviewed by the Audit Committee of the Company and taken on record by the Board of Directors at their respective meetings held on 15 May 2026. The Statutory Auditors have expressed an unmodified opinion on the audited standalone financial results and a qualified opinion on the audited consolidated financial results.
4. The above consolidated financial results include unaudited financial results and other unaudited financial information in respect of:
- a) one subsidiary, whose financial results and other financial information reflect total assets of Rs.173.30 lakhs as at March 31, 2026, and total revenues of Rs.93.19 lakhs and Rs.478.11 lakhs, total net profit after tax of Rs.5.33 lakhs and Rs.31.21 lakhs and total comprehensive income of Rs.12.87 lakhs and Rs.45.07 lakhs, for the quarter and the year ended on that date respectively and net cash outflows of Rs.34.39 lakhs for the year ended March 31, 2026, whose financial results and other financial information have not been audited by any auditor.
- b) one joint venture (including its associate), whose financial results includes the Group's share of net loss of Rs.6,402.30 lakhs and Rs.8,193.50 lakhs and Group's share of total comprehensive loss of Rs.6,402.30 lakhs and Rs.8,193.50 lakhs for the quarter and for the year ended March 31, 2026 respectively, as considered in the consolidated financial results/statements whose financial results and other financial information have not been audited by its auditor.

These unaudited financial results and other unaudited financial information have been approved by the Management. The Management believes that there would not be any significant impact, had these financial results and other information been subjected to audit by the auditor.



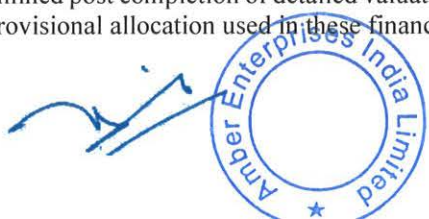
5. The certificate obtained from the Chief Executive Officer and Chief Financial Officer in respect of above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
6. The Group's primary business segment is reflected based on the principal business activities carried on by the entities in the Group, in the following operating segments i.e. "Consumer Durables Division", "Electronics Division" and "Railway Sub-system & Defense Division".
7. The Joint Venture Committee-2 of the Board of Directors of IL JIN, at their meeting held on 15 October 2024 approved formation of a joint venture alliance with Korea Circuit Co. Ltd. to carry on the business of manufacturing of high-density Interconnect, Flex and Semiconductor Substrates PCBs and the joint venture agreement executed on 15 October 2024. The new company namely "Ascent-K Circuit Private Limited" ("Ascent-K") was incorporated on 7 April 2025. IL JIN invested Rs.70 lakhs to acquire 70% of the equity share capital of Ascent-K with majority control, and the remaining 30% is held by Korea Circuits Co. Ltd., Consequently, Ascent-K has been considered a step-down subsidiary of the Holding Company and has been included in these consolidated financial results with effect from 7 April 2025.
8. The Scheme of amalgamation among IL JIN Electronics (India) Private Limited and Ever Electronics Private Limited has been approved by the Hon'ble National Company Law Tribunal, Mumbai, vide its order dated 30 May 2025. IL JIN Electronics (India) Private Limited has provided the effect of this scheme in accordance with Appendix C of Ind AS 103 - Business Combinations in its standalone financial results and accordingly, the relevant comparable financial results and other financial information included in these consolidated financial results have also been restated to give effect of the scheme. Pursuant to business combination, tax related to earlier period of Rs.(15.89) lakhs and deferred tax of Rs.361.55 lakhs has been adjusted in the results.
9. During the quarter ended 30 September 2025, the Holding Company issued and allotted 12,57,861 equity shares of face value of Rs.10 each through Qualified Institutional Placement (QIP) at an issue price of Rs.7,950 per equity share, including a premium of Rs.7,940 per equity share, aggregating to Rs.99,999.95 lakhs (the "Issue") in accordance with the provisions of SEBI ICDR Regulations. The Company has used the proceeds from the Issue for repayment of outstanding borrowings of Holding Company and for General Corporate Purposes aggregating to Rs.99,999.95 lakhs as per the object of the Placement Document dated 22 September 2025.
10. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meetings held on 6 September 2025 and 17 September 2025 respectively, approved the execution of the Securities Subscription Agreement and Shareholders Agreement ("Definitive Agreements") for issuance and allotment of 38,414 equity shares of face value of Rs.10 each at Rs.6,508.18 each ("Equity Shares"), aggregating to consideration of Rs.2,500 lakhs and 26,50,513 Compulsorily Convertible Preference Shares of face value Rs. 10 each, at Rs.6,508.18 each ("CCPS"), aggregating to consideration of Rs.1,72,500 lakhs, on a preferential basis through private placement. Thereafter, the Board of Directors of IL JIN, at their meeting held on 25 September 2025, and the Shareholders of IL JIN, at their meeting held on 26 September 2025 respectively, approved the aforesaid issuance and allotment.

During the year ended 31 March 2026, IL JIN has allotted 26,50,513 CCPS and 38,414 equity shares, aggregating to consideration of Rs.1,75,000.00 lakhs. The same has been accounted for as per the terms of the Definitive Agreements resulting into a non-controlling interest as per Ind AS-110 Consolidated Financial Statements as Non-controlling interest and Other Equity in these audited consolidated financial results.

11. (a) The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 27 June 2025 had approved execution of Shareholders Agreement and Share Purchase Agreement ("Definitive Agreements") for investment in Power-One Micro Systems Private Limited ("Power-One") and IL JIN has entered into Definitive Agreements on 27 June 2025 for acquiring majority control in Power-One.

On August 5, 2025, IL JIN acquired 60% equity shares and a majority control, for initial purchase consideration of Rs.26,200 lakhs, subject to some adjustments as stipulated in the Definitive Agreements. IL JIN have also written a put option and simultaneously bought a call option for acquisition of remaining 40% stake. Pursuant to the said acquisition, Power-One has become a subsidiary of IL JIN and step-down subsidiary of the Holding Company.

Power-One has been accounted for using acquisition method in these consolidated financial results from the date of acquisition of majority control in accordance with Ind AS 103 - Business Combinations. The purchase price allocation (PPA) valuation is as of the acquisition date and is on a provisional basis. The final PPA will be determined post completion of detailed valuations and necessary calculations. The final allocation could differ from the provisional allocation used in these financial results.



Total consideration has been allocated based on provisional purchase price allocation as under:

Particulars	Rs. in lakhs
Total consideration paid for 60% equity shares and majority control	26,200.00
Purchase Consideration Receivable	(386.00)
Derivative liability for adjustments as stipulated in the Definitive Agreements including for call and put option and other adjustments	2,852.00
Put liability for minority interest for remaining 40% equity shares	19,112.00
Total purchase consideration	47,778.00
Fair value of assets acquired including intangible assets	19,784.10
Less: Fair value of liabilities assumed	(6,724.10)
Less: Deferred tax liability on fair value of net assets acquired	(1,317.15)
Fair value of net asset acquired	11,742.85
Goodwill (provisional)	36,035.15

(b) The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 14 November 2025 approved execution of Shareholders Agreement and Share Purchase Agreement ("Definitive Agreements") for investment in Shogini Technoarts Pvt Ltd ("Shogini") and IL JIN entered into Definitive Agreements on 14 November 2025 for acquiring majority control in Shogini.

On 1 December 2025, IL JIN acquired 80% of the equity shares and obtained majority control for an initial purchase consideration of Rs.50,597.55 lakhs. In accordance with the terms of the Definitive Agreements, IL JIN has also recognized a deferred consideration of Rs.12,301.45 lakhs for the acquisition of the remaining 20% equity shares. Pursuant to the said acquisition, Shogini has become a subsidiary of IL JIN and step-down subsidiary of the Holding Company.

Shogini has been accounted for using acquisition method in these consolidated financial results from the date of acquisition of majority control in accordance with Ind AS 103 - Business Combinations. The purchase price allocation (PPA) valuation is as of the acquisition date and is on a provisional basis. The final PPA will be determined post completion of detailed valuations and necessary calculations. The final allocation could differ from the provisional allocation used in the financial results.

Total consideration has been allocated based on provisional purchase price allocation as under:

Particulars	Rs. in lakhs
Total consideration paid for 80% equity shares and majority control	50,597.55
Present value of deferred consideration as stipulated in the Definitive Agreements	12,301.45
Total purchase consideration	62,899.00
Fair value of assets acquired including intangible assets	59,737.47
Less: Fair value of liabilities assumed	(19,514.47)
Less: Deferred tax liability on fair value of net assets acquired	(5,504.43)
Fair value of net asset acquired	34,718.57
Goodwill (provisional)	28,180.43

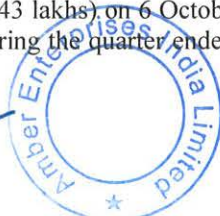
12. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 15 September 2025 approved execution of Share Purchase Agreement for acquisition of 100 ordinary shares (100% stake) and majority control of ILJIN Holding Ltd ("ILJIN Holding") for a consideration of New Israel Shekel (NIS) 100 (equivalent to Rs.0.03 lakhs) and completed the acquisition on 21 September 2025. ILJIN Holding has become a wholly owned subsidiary of IL JIN and step-down subsidiary of the Holding Company. ILJIN Holding, a company registered under the laws of the State of Israel, was established as a Special Purpose Vehicle (SPV) to act as the dedicated investment platform for IL JIN, aimed at supporting and facilitating IL JIN's strategic international investments and acquisitions.

Further, the Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 26 September 2025 approved additional investment in ILJIN Holding by way of subscription of fresh ordinary shares and grant of loans for its principal business activities.

IL JIN has subscribed to additional 11,04,39,476 ordinary shares of NIS 1 each aggregating to NIS 1,104.39 lakhs (equivalent to Rs. 29,636.43 lakhs) on 6 October 2025 and given unsecured loan of NIS 697.79 lakhs (equivalent to Rs.19,695.94 lakhs) during the quarter ended 31 December 2025, to further invest in Unitronics (1989) (R"G)



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Ltd., a publicly traded company based out of Israel. Refer note 13 below for further details on investment made by ILJIN Holding.

13. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 27 July 2025 approved execution of Shareholders Agreement and Share Purchase Agreement (“Definitive Agreements”) for investment in Unitronics (1989) (R"G) Ltd. (“Unitronics”), a company based out of Israel and is a publicly traded company in Tel Aviv Stock Exchange. IL JIN has entered into Definitive Agreements on 27 July 2025 for acquiring approximately 40.20% controlling stake of the issued and outstanding share capital (excluding dormant shares) of Unitronics (through ILJIN Holding) for a consideration of NIS 1,561.03 lakhs (equivalent to Rs. 41,909.78 lakhs) and completed the acquisition on 9 October 2025.

Unitronics has been accounted for using acquisition method in these consolidated financial results from the date of acquisition of majority control in accordance with Ind AS 103 - Business Combinations. The purchase price allocation (PPA) valuation is as of the acquisition date and is on a provisional basis. The final PPA will be determined post completion of detailed valuations and necessary calculations. The final allocation could differ from the provisional allocation used in the financial results.

Total consideration has been allocated based on provisional purchase price allocation as under:

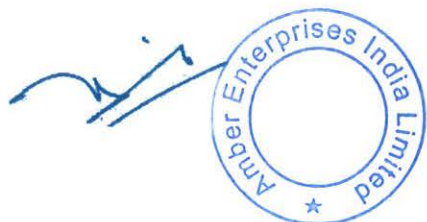
Particulars	Rs. in lakhs
Total consideration paid for 40.20% equity shares and majority control	41,909.78
Adjustments for call and put option as per terms of the Definitive Agreements	617.50
Put liability for minority interest	671.20
Non-Controlling Interest for remaining 59.80% equity shares	50,984.42
Total purchase consideration	94,182.90
Fair value of assets acquired including intangible assets	52,884.24
Less: Fair value of liabilities assumed	(15,710.42)
Less: Deferred tax liability on fair value of net assets acquired	(3,014.36)
Fair value of net asset acquired	34,159.46
Goodwill (provisional)	60,023.44

Further, subsequent to the initial acquisition, IL JIN, through ILJIN Holding, also acquired an additional 9.46% ordinary equity shares (equivalent to 13,23,588 shares) (excluding dormant shares), including 4.85% ordinary equity shares (equivalent to 6,78,700 shares) during the current quarter. Consequently, ILJIN Holding holds 49.66% ordinary shares with majority control in Unitronics as at 31 March 2026. These acquisitions have been accounted for in these consolidated financial results in accordance with the requirements of Ind AS 110 – Consolidated Financial Statements.

14. The Board of Directors of IL JIN, at their meeting held on 25 September 2025 and Shareholders at their meeting held on 26 September 2025, approved IL JIN Employee Stock Option Plan 2025 (“ILJIN ESOP Plan 2025”) to the eligible employees of the IL JIN, a subsidiary of IL JIN and the Holding Company.

The ESOP Compensation Committee of Board of Directors of IL JIN at its meeting held on 18 October 2025 has granted 1,14,150 Stock Options to the employees of IL JIN, a subsidiary of IL JIN and the Holding Company.

15. On November 21, 2025, the Government of India notified four Labour Codes- the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best understanding of the new regulations. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as exceptional item in these audited financial results for the quarter and year ended March 31, 2026. The incremental impact consists of gratuity and long-term compensated absences of Rs.566.39 lakhs and Rs.933.19 lakhs in these audited standalone and consolidated financial results, respectively. The Company continues to monitor the finalisation of Central/State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.



16. The Group has net equity accounted investment value aggregating to Rs.6,402.33 lakhs and a loan (including interest accrued thereon) of Rs.2,974.24 lakhs as at December 31, 2025 in Shivaliks Mercantile Limited (“Shivaliks”), a joint venture company of Sidwal Refrigeration Industries Private Limited (“Sidwal”) (wholly owned subsidiary of the Holding Company). Shivaliks has further invested in Titagarh Firema SpA (“Firema”) and holds 34.59% stake in Firema. The Government of Italy, through its investment agency, Invitalia also owns 30.30% equity shares of Firema.

The Group with its other joint venture partner (in Shivaliks) were in the process of ramping up Firema operations owing to a healthy order book however, due to unexpected and unforeseen developments which were outside and beyond the control of Firema, including challenges in certain legacy contracts and disputes raised by one of the largest customer of Firema who inter alia suspended payments of all invoices, which resulted in a significant operational and financial stress for Firema.

Firema with the support of the Ministry of Enterprise, Government of Italy, have been actively trying to find a resolution to the aforesaid problems including possibility of inducting new equity investors for acquisition of the majority stake of Firema by private and/or governmental entities, including the State Railways of Italy.

The Board of Directors of Firema, in compliance with the relevant laws of Italy regulating companies in financial difficulties, approved the initiation of necessary protection procedures under the Italian Crisis Code – Composizione Negoziata della Crisi (CNC) and a restructuring plan was formulated, which was filed with the Chamber of Commerce and admitted by the Court of Naples on May 27, 2025, who vide its orders confirmed the protective measures under article 19 of the Italian Crisis code against any potential actions of the creditors until 18 May 2026.

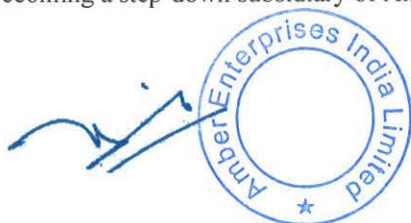
In the meantime, an independent expert was appointed by the competent authority to assess the feasibility of Firema’s restructuring under the CNC framework for restructuring and revival of Firema and also giving some options to its shareholders. As a result of this process, Ferrovie dello Stato Italiane SpA (“FS Group”), Italy’s state-owned railway operator, submitted a binding offer on 11 December 2025 to acquire as a going concern the business unit related to Firema’s production activities. The Board of Directors of Firema considered and accepted this offer at its meeting held on 24 December 2025. Further, pursuant to the order of the Court of Naples dated 29 January 2026, issued under Article 22 of the Italian Civil Code, a competitive tender procedure was to be conducted in order to obtain an improved offer no later than 16 February 2026, compared to the proposal submitted by FS Group.

Basis the above, the management of the Group considered an impairment in the carrying value of its investment and loan to Shivaliks (including accrued interest thereon) aggregating to Rs.9,376.57 lakhs in the previous quarter and had disclosed the same as exceptional item.

No such improved offer was received till 16 February 2026, and subsequently Firema completed the transfer of its business unit to FS Group on 04 March 2026.

The respective Strategic Alliance Committees of the Boards of Directors of the Holding Company and Sidwal, at their meetings held on 30 March 2026, have, inter alia, considered and approved the disinvestment of the entire 49% equity stake held by Sidwal in its joint venture, Shivaliks. On 30 March, Sidwal entered into a Share Purchase Agreement with J P Fincap Private Limited, for the sale of all the equity shares, i.e. 10,97,98,850, held by Sidwal in Shivaliks at a nominal value of Rs. 1.10 lakhs. Upon consummation of this transaction, Shivaliks has ceased to be a joint venture of Sidwal. Consequent to this there is no incremental loss due to sale of this investment as the same was fully provided for in the books of Sidwal and the Holding Company.

17. On 15 February 2026, IL JIN executed an Amendment Agreement to the Joint Venture Agreement dated 18 September 2023 with Stelltek Technologies Private Limited (“Stelltek”) and Nexxbase Marketing Private Limited (“Noise”). As a result of this Amendment Agreement, IL JIN has been granted the right to nominate and appoint the majority of Directors on the Board of Stelltek. Consequently, IL JIN shall exercise control over the management and policy decisions of Stelltek in line with the definition of “Control” under Section 2(27) of the Companies Act, 2013. In the said context, IL JIN has appointed a Non-Executive Additional Director on the Board of Stelltek. This appointment results in IL JIN acquiring control over Stelltek through a majority Board representation, thus gaining authority over its management and decisions. As a result of these rights relating to control over the composition of the Board of Directors, Stelltek ceases to be a joint venture of IL JIN and become a subsidiary of IL JIN, thereby becoming a step-down subsidiary of Amber.



18. IL JIN has proposed to raise additional capital aggregating to Rs.32,812.29 lakhs by way of a Rights Issue of equity shares, vide its Letter of Offer dated 19 March 2026, to support its strategic initiatives. On 23 March 2026, Amber has subscribed in the said Rights Issue, being equity shares of face value of Rs.10/- each, at an issue price of Rs.2,375/- per equity share, including a premium of Rs.2,365/- per equity share, for an aggregate consideration of Rs. 29,602.71 lakhs. The allotment for rights issue of IL JIN was duly completed on April 21, 2026.
19. Subsequent to the year end, Amber acquired remaining 50% equity stake in Amber Resojet on 10 April 2026, for an aggregate consideration of Rs.174.45 lakhs and consequently, Amber Resojet became a subsidiary of the Holding Company w.e.f. April 10, 2026.
20. The Holding Company filed the Scheme of Amalgamation (the "Scheme") between AmberPR ("Transferor Company") with and into the Holding Company ("Transferee Company"), pursuant to the provisions of Section 230 to 232 of the Companies Act, 2013 on 30 March 2026. The Holding Company received an Order dated 17 April 2026, passed by the Hon'ble National Company Law Tribunal, Chandigarh Bench, wherein the Hon'ble Tribunal directed submission of the Scheme with a revised "Appointed Date" from 01 April 2025 to 01 April 2026. The Merger & Amalgamation Committee of the Board of Directors of the Holding Company has approved the change in the "Appointed Date" of the Scheme from 01 April 2025 to 01 April 2026, in its meeting held on 30 April 2026. The revised Scheme was filed on 06 May 2026.
21. Considering the emerging practices on disclosures of trade credits and recent amendments to Ind AS, the Company has reassessed its presentation of amounts covered under supplier finance arrangements. Accordingly, short term acceptances in the nature of trade credits which are within the normal working capital cycle of the Company have now been reclassified from 'Trade payables' and have been disclosed as 'Other financial liabilities'.
22. The figures for the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and 31 March 2025 and unaudited year to date figures up to the nine months period ended 31 December 2025 and 31 December 2024 which were subject to limited review, respectively.

**For and on behalf of Board of Directors of
Amber Enterprises India Limited**




(Jasbir Singh)
Executive Chairman & CEO and Whole Time Director
DIN: 00259632

Place: Gurugram
Date: 15 May 2026



STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION)

Statement on Impact of Audit Qualifications for the Financial Year ended 31st March 2026				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in lakhs)
	1.	Turnover / Total income	12,30,663.70	12,30,663.70
	2.	Total Expenditure	11,84,110.59	11,84,110.59
	3.	Net Profit/(Loss)	22,645.33	22,645.33
	4.	Earnings Per Share	50.48	50.48
	5.	Total Assets	13,76,687.58	13,76,687.58
	6.	Total Liabilities	7,96,525.71	7,96,525.71
	7.	Net Worth	5,80,161.87	5,80,161.87
	8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA
II.	Audit Qualification (each audit qualification separately):			
	a.	Details of Audit Qualification:	The Consolidated Financial Statements includes unaudited financial statements and other unaudited financial information in respect of one subsidiary, whose financial statements and other financial information reflect total assets of INR 173.30 lakhs as at March 31, 2026, and total revenues of INR 478.11 lakhs, total net profit after tax of INR 31.21 lakhs and total comprehensive income of INR 45.07 lakhs, for the year ended on that date and net cash inflows of INR 34.39 lakhs for the year ended March 31, 2026. The Consolidated Financial Statements also includes Group's share of net loss of INR 8,193.50 lakhs and Group's share of total comprehensive loss of INR 8,193.50 lakhs for the year ended March 31, 2026 in respect of one joint venture. The financial statements of the subsidiary and the joint venture have not been audited by any auditor and have been approved by the Management.	
	b.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion	
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First Time	
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	The unaudited financial results /statements and other unaudited financial information in respect of the subsidiary and joint venture have been	

		approved by the management and furnished to the auditors. Accordingly, auditors are unable to comment on the financial impact, if any, on the Statement, had the same been subjected to audit.
	<p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification:</p> <p>(ii) If management is unable to estimate the impact, reasons for the same:</p> <p>(iii) Auditors' Comments on (i) or (ii) above:</p>	<p>These unaudited financial results and other unaudited financial information have been approved by the Management. The Management believes that there would not be any significant impact, had these financial results and other information been subjected to audit by the auditor.</p> <p>N.A.</p> <p>Auditors have already communicated in their report on the statement of consolidated financial results for the quarter and year ended March 31, 2026 and on the consolidated financial statements for the year ended March 31, 2026.</p>
III.	Signatories:	
	 (Sudhir Goyal) Chief Financial Officer	 (Daljit Singh) Managing Director
	 (Prakash Iyer) Audit Committee Chairman	 (Vishal Sharma) Partner S.R. Batliboi & Co. LLP, Statutory Auditor
	Place: Gurgaon Date: 15 May 2026	

